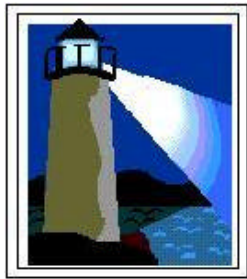




CITY OF AUSTIN

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Office of the City Auditor



# Annual Performance Plan

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Austin, Texas

Fiscal Year 2002

**City Auditor**

Stephen L. Morgan, CIA, CFE, CGAP, CGFM

**Deputy City Auditor**

Colleen G. Waring, CIA, CGAP, CGFM



## MEMORANDUM

To: Mayor and Council Members  
From: Stephen L. Morgan, City Auditor  
Date: November 20, 2001  
Subject: Office of the City Auditor's FY 2002 Performance Plan

Based on our assessment of Council priorities and the challenges facing the City, we are proposing the following audit projects for your comment. If selected, the projects are scheduled to be completed by November 1, 2002:

- ⊖ Affordable Housing II – Project Controls
- ⊖ Transportation/Capital Improvement Project Funding Equity
- ⊖ Cultural Arts Funding Process
- ⊖ Revenue Accountability
- ⊖ Brackenridge Hospital Tobacco Settlement and Disproportionate Share III Funds
- ⊖ Workers' Compensation Duplicate Claim Recovery

These projects are described on pp. 6-9 of this plan under *Audit Activity Services and Strategies*.

Two enterprise fund audits are proposed, pending completion of funding negotiations. (See p. 10)

- ⊖ Convention Center – customer request audit (funding approved in FY 2002 Budget)
- ⊖ Austin Energy – continuing risk assessment and oversight.

We also propose to verify management's report of status on recommendations from the *Water and Wastewater Asset Management Audit*, which was published in 1998. This project and an additional project for follow-up time are described on p. 10 of the attached plan.

On pp. 11-12 we have described potential projects scheduled for FY 2003. These projects also received high Council interest, and may be launched during FY 2002 if practicable.

To complete our FY 2001 assignments, we will be presenting to the Audit and Finance Committee the following carry-over projects between November, 2001 and January, 2002:

- ⊖ Parks and Recreation Department: Park and Facility Maintenance
- ⊖ Citywide Information Technology Project Management
- ⊖ Public Works Transportation Issues: Signal Synchronization/Intersection Traffic Flow
- ⊖ Affordable Housing – Efficacy of SMART Housing at Increasing Affordable Housing Stock

This plan also includes proposed services and strategies for our other service delivery activities:

Assistance and Consulting— p. 13

Information and Response – p. 14

Investigations – p. 15

We look forward to working with you to carry out this plan. Assuming the Committee approves this plan, we will initiate new projects immediately.

Thank you for your support.

Stephen L. Morgan, CIA, CFE, CGAP, CGFM  
City Auditor

## ***CITY AUDITOR'S ROLE***

★ **Provide Information to Support Mayor/Council Decision Making**

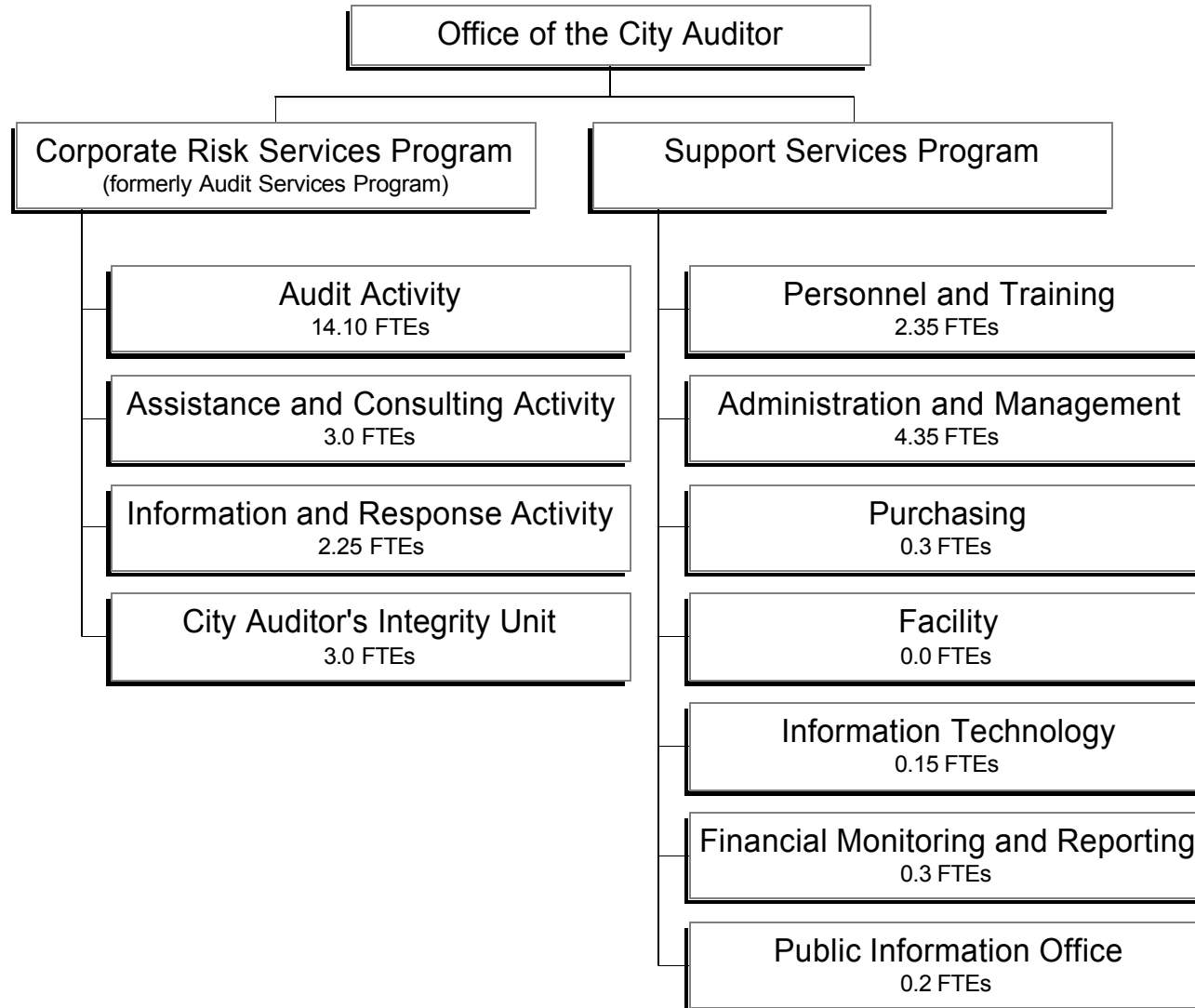
★ **Be a Force for Positive Change in City Policies/Programs/Systems**

★ **Establish Accountability for Meeting Council/ Citizen Expectations**

### **Values**

- ❑ **High Morale**
- ❑ **High Quality**
- ❑ **On Time**

## Program and Activity Structure



### Corporate Risk Services Program Proposed FY 2002 Projects

Audit Activity		Assistance and Consulting Activity	Information and Response Activity	City Auditor's Integrity Unit
PROPOSED Projects		PROPOSED Projects	Projects	Workload
<b>EFFICIENCY OR EFFECTIVENESS AUDITS</b>	<b>ECONOMY OR REVENUE ENHANCEMENT AUDITS</b>	Performance Accountability Ordinance Managing For Results IV Austin Energy MOU Headlights Performance Report for Council	Requests-15 Responses-12	<b>Complaints:</b> Resolved-75 Completed Investigations-40 Accountability action-36
<b>Carryover FY 2001:</b> Affordable Housing I Parks Maintenance Traffic Signalization Citywide IT Project Management	Revenue Accountability BH Tobacco Settlement & Dispro III Workers' Compensation Duplicate Claim Recovery			
<b>FY 2002</b> Affordable Housing II Transportation/CIP Funding Equity Cultural Arts Update Report on Citywide Ethics	<b>FOLLOW UP</b> WWW Asset Management Follow up <b>Additional Projects:</b> Implement Follow-up Resolution	Boards & Commissions Task Force Advisory & Consulting Policies		<b>Additional Projects:</b> Revise Admin Bulletin on Reporting Illegal Acts
	<b>ENTERPRISE</b>  Austin Energy Convention Center			
TOTAL BUDGETED FTEs		14.10	3.00	2.25
				3.00

## Corporate Risk Services Program Potential FY 2003 Projects

Audit Activity	Assistance and Consulting Activity	Information and Response Activity	City Auditor's Integrity Unit
<b>EFFICIENCY OR EFFECTIVENESS AUDITS</b>	<b>ECONOMY OR REVENUE ENHANCEMENT AUDITS</b>	To be developed during FY 2002	Requests-15
Security Issues APD Employee Safety Customer Service	MAP Clinic Pharmaceuticals	Responses-12	<b>Complaints:</b> Resolved-75 Completed Investigations-40 Accountability action-36
Citywide Risk and Vulnerability Assessment	<b>FOLLOW UP</b>  APD Recruitment and Training Clinics Follow up		
	<b>ENTERPRISE</b>		
	Austin Energy		



### FY 2002 Proposed Support Services Special Projects\*

Personnel & Training	Administration & Management	Purchasing	Facility	Information Technology	Financial Monitoring & Reporting	PIO
Performance Appraisal and Compensation Improvement Project (PACIP): Update career ladder and expectations to reflect expanded services of the department.	Update and maintain Policies and Procedures.  Develop and implement records management and document retention schedule.			Complete upgrade to Windows 2000.	Complete implementation of OCA Performance Accountability System.  Identify means to eliminate or reduce expense refunds.	Continue to excel in professional activities, as demonstrated by recognition by professional organizations.  Maintain OCA website.
Update and maintain departmental Training Plan.						
TOTAL* FTEs	2.35	4.35	0.30	0.00	0.15	0.30
						0.20

\*Total FTEs include time allocated for special projects and administrative time required to maintain departmental operations and compliance with City procedures and State laws.

## Corporate Risk Services Program

(previously titled "Audit Services Program")

### Audit Activity Services and Strategies

#### Service 1: Perform audits in a variety of high priority policy areas:

#### Carryover Audits

##### Affordable Housing I

(Status: Fieldwork Underway)

**Policy Area:**  
**Sustainability**

- What is the impact of Smart Housing on Austin's affordable housing stock?

##### Parks and Recreation Department: Facility Maintenance

(Status: Report in Draft)

**Policy Areas:**  
**Sustainability/Affordability**

- Is the Parks and Recreation Department meeting performance targets for timely completion of maintenance work?
- Is the Parks and Recreation Department meeting the performance goal of reducing injuries due to unsafe maintenance conditions?
- How effectively does the Parks and Recreation Department assess facility maintenance needs and address them?

##### Signal Synchronization/Traffic Flow

(Status: Report Presented to November 20, 2001 Audit and Finance Committee)

**Policy Areas:**  
**Sustainability/Affordability**

- Provide assurance that sufficient controls exist to ensure the Signals Upgrade Project will complete on time and on budget.
- Evaluate traffic impact of planned and unplanned roadway changes.
- Determine if data coordination efforts will be adequate to maximize the new system's potential.

**Crosscutting Information Technology Project Development/Management**  
(Status: Fieldwork Underway)

***Policy Area: Systems  
Supporting Council  
Priorities***

- How well is management of IT projects following industry standard development processes?
- Does the City need a standard project management approach for IT projects

**Proposed FY 2002 Effectiveness or Efficiency Audits**

**Audit: Affordable Housing II**

***Policy Area:  
Sustainability***

Proposed Objective:

- What support or assistance is provided to organizations developing affordable housing, to increase the probability of success?

**Audit: Transportation CIP / Street & Bridge Spending Equity/ Transportation Fund**

***Policy Area:  
Sustainability***

Potential Objectives:

- Does street and bridge, sidewalk, and related transportation construction and maintenance spending correlate with need?
- What process does the City use to monitor and report the geographical location of transportation infrastructure spending?
- Is Austin's sealcoat process state-of-the-art?
- Has Transportation achieved its goal of keeping 70% of street inventory in fair to excellent condition?
- Is the current transportation fee adequate for current and near-term street maintenance? How is the fee derived?
- Is the intent of the Transportation Fund's enabling ordinance being achieved?

**Cultural Arts Spending**

Proposed Objective:

- Are criteria and processes for allocating the City's cultural arts funds equitable, adequately documented, and adhered to?

***Policy Area: Sustainability***

**Ethics in the City of Austin**

Proposed Objective:

- Determine the financial and administrative benefits associated with a sustained organizational commitment to ethical conduct by City employees.

***Policy Areas:  
Sustainability  
/Affordability***

**Proposed FY 2002 Economy or Revenue Enhancement Audits**

**Audit: Revenue Accountability**

Proposed Objectives:

- What are the revenue sources for City operations and the extent of the City's reliance on each?
- What sources represent the greatest risk, such as uncollected or misdirected revenues?
- For selected sources, what revenue should be collected that isn't?

***Policy Area: Affordability***

**Audit: Brackenridge Hospital – Tobacco Settlement and Dispro III**

Potential Objectives:

- Is the City in compliance with the terms and conditions for use of funds in the Tobacco Settlement Agreement?
- Can funds from the Tobacco Settlement Agreement be used to provide services that are currently funded by the General Fund?
- Can the Disproportionate Share Fund be used to provide services that are currently funded by the General Fund?

***Policy Area: Affordability***

**Audit: Workers' Compensation Duplicate Claim Recovery**

- Project conducted in partnership with Human Resources Department
- Manage contractor in auditing Third Party Administrator of Workers' Compensation payments

***Policy Area: Affordability***

**Audit: Telecommunications Expenditures**

- Manage contractor in auditing payments for telecommunications services

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**Audit Activity Services and Strategies**  
**Service 2: Perform follow-up projects**

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**Project: Water and Wastewater Department Asset Management**

- Have recommendations from the *WWW Asset Management* audit been implemented?

**Project: Implement Follow-up Resolution**

- Assist CMO in transfer of responsibility for compiling the six-month report on status of implementation of outstanding audit recommendations.

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**Audit Activity Services and Strategies**  
**Service 3: Perform audits to comply with established requirements:**

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**Audit: Convention Center**

- Provide audit services in return for \$50,000 funding support from Convention Center.

**Audit: Austin Energy**

- Provide continuous risk assessment and audit services by utility analyst, in accordance with Memo of Understanding with Austin Energy.
- How effective are efforts to enhance collection of delinquent accounts? How reliable is AE's method for projecting and reporting bad debt?

## **Potential FY 2003 Audit Projects**

### **Audit: APD Employee Safety**

- What are the costs associated with injury incidents and how can they be reduced?
- How effective are APD's employee safety systems?

***Policy Area:  
Affordability/Public  
Safety***

### **Audit: Security Issues**

- What are the long-term costs of optional security enhancement strategies?
- What are the key risks and vulnerabilities to City of Austin in the event of a terrorist attack?

***Policy Area: Public  
Safety***

### **Audit: Customer Service**

- What is the average telephone waiting time on hold for selected customer service operations?
- How timely is the response to customer service and information requests for selected City functions (mail, telephone, email, queuing)?
- What is the accuracy rate for information provided to customers by selected City functions?

***Policy Area:  
Sustainability***

### **MAP Clinic Pharmaceuticals**

- What opportunities exist to reduce pharmaceutical expenditures while maintaining level of service?

***Policy Area:  
Affordability***

### **Citywide Risk and Vulnerability Assessment**

- Review risks to all City operations and responsibilities, including inherent risks resulting from type of activity, and control risks resulting from adequacy of management control systems in place.
- Use results to prioritize Corporate Risk Services for future years.

**Potential  
FY 2003 Follow-Up Projects:**

**Clinics Follow Up**

Audit verification of management's report of status of implementing 1998 audit recommendations.

**APD Recruiting and Training Follow Up**

Audit verification of management's report of status of implementing 1998 audit recommendations.



## Corporate Risk Services Program

### Assistance and Consulting Activity Services and Strategies

#### Service 1: Advisory Assistance to Council

Perform planned or requested advisory work for the City Council, which assists them in holding management accountable for adhering to policy direction and guidelines as set by the Council.

- **Follow-Up Resolution:** (Carryover) Assist Council in passing a replacement resolution covering the follow-up and follow-through procedures for tracking implementation of audit recommendations.
- **Performance Accountability Ordinance:** Assist Council in passing a replacement ordinance covering the City's performance accountability system.
- **Boards and Commissions Task Force:** (Carryover) Assist Council as requested in assessing the City's Boards and Commissions to determine if modifications to enabling ordinances or administrative processes would maximize effectiveness.
- **Headlights Performance Report:** Assist Council by identifying significant internal and external issues that may hinder or prevent achievement of Council policy priorities.

#### Service 2: Consulting Assistance to Departments

Perform consulting work in accordance with agreements between OCA and City departments:

- **City Managing for Results IV:** Provide training and advisory assistance to the City Budget Office to facilitate strengthening the performance accountability system and processes.

## **Corporate Risk Services Program**

### **Information and Response Activity Services and Strategies**

#### **Service 1: Provide reliable, rapid information to Council and OCA managers**

- Perform limited-scope requested audits
- Respond to Council and management questions with Quick Response projects
- Identify and provide to Council, or internal OCA management, information of immediate Council interest

#### **Service 2: Market program and complete policies**

- Build and maintain Council awareness of Quick Response function and generate requests for work by emphasizing past results and availability for future projects.
- Complete documentation of policies for Information and Response Activity.

## Corporate Risk Services Program

### City Auditor's Integrity Unit Activity Services and Strategies

- Service 1:** Perform investigations.
- Service 2:** Update administrative bulletin that addresses management's response to illegal acts.
- Service 3:** Partner with Human Resources Department to provide training on fraud awareness and appropriate responses.
- Service 4:** Partner with management continue the efforts of the Management Integrity Committee (MIC) for hearing results of investigations and recommending appropriate actions.
- Service 5:** Develop a process for communicating the results of investigations to stakeholders, outside the MIC, in order to enhance corporate awareness of fraud, waste, and abuse and the need for preventive and detective controls.

## **ATTACHMENTS**

# Office of the City Auditor Performance Accountability System

ATTACHMENTS

***Office of the City Auditor  
Performance Accountability System***

**City Vision:** We want Austin to be the most livable community in the country.

**OCA Vision:** We want Austin to have the most accountable and responsive government in the country, one that citizens' trust to use resources wisely and to serve their needs well. We see our Office as a catalyst for change, uniquely positioned and entrusted with special responsibilities for ensuring that government is efficient, effective, and ethical. Through our work, we contribute to making Austin the most livable community in the country.

**OCA Mission:** **We make Austin City Government better and more accountable** - helping to ensure a City government that is efficient, effective, and ethical and which is accountable to the citizens of Austin.

**OCA Goals:**

1. **City Outcomes:** Strengthen the City's performance and accountability to the public in managing resources and achieving outcomes.
2. **City Planning and Decision Making:** Focus City priorities on the most significant current and future challenges.
3. **Workplace Integrity:** Strengthen the ethical work environment and improve public trust in the City.
4. **Internal Capacity:** Sustain and improve our ability to respond to new and existing customer needs.
5. **OCA Credibility:** Sustain and improve our reputation for professional leadership and responsive, high quality service delivery.

## ***Key Goal Indicators***

For each of our goals, we have identified key measures based on prior experience and change dynamics in OCA's environment. We consider these to be three- to five-year goals.

**1. City Outcomes:** Strengthen the City's performance and accountability to the public in managing resources and achieving outcomes.

- Number of auditable units (activities using COA definition) whose performance results are improved through Audit Services
- Percent of recommendations management agrees to implement maintained at 95 percent or better
- Percent of recommendations from previous three years that were reported implemented maintained at 75 percent or better
- Percent of recommendations tested in follow-up fieldwork that are verified implemented

**2. City Planning and Decision Making:** Focus City priorities on the most significant current and future challenges.

- City Council satisfaction rating of 3.0 (on a 4.0 scale), or better, on the extent to which OCA has addressed significant City issues
- Customer satisfaction rating of 3.0 (on a 4.0 scale), or better, on the usefulness of Quick Response products for decision making
- Customer satisfaction rating of 3.0 (on a 4.0 scale), or better, on results achieved through Assistance projects
- Improved corporate culture in Managing for Results as demonstrated by relevant questions in the Listening to the Workforce Survey

**3. Workplace Integrity:** Strengthen the ethical work environment and improve public trust in the City.

- Maintained or increased percentage of cases investigated to completion where accountability action occurs
- Improvement in positive employee responses to ethics questions in the Listening to the Workforce Survey

**4. Internal Capacity:** Sustain and improve our ability to respond to new and existing customer needs.

- Maintain a service culture which demonstrates employee job satisfaction, shared vision and values, and commitment to the City, as measured by relevant questions on the Listening to the Workforce Survey
- OCA Employee satisfaction with internal processes and systems, as measured by internal survey

**5. OCA Credibility:** Sustain and improve our reputation for professional leadership and responsive, high quality service delivery.

- City Council satisfaction rating of OCA services maintained at 3.0 (on a 4.0 scale) or better
- Citizen satisfaction with OCA's efforts to strengthen performance and accountability in City government
- Number of recognitions from professional audit organizations

## Audit Activity Performance Accountability System

**Objective:** The purpose of conducting audits is to provide independent and objective information and recommendations to City Council and management to improve City services and strengthen accountability for performance.

### Strategies:

- Performing audits resulting from assessment of Council priorities
- Performing audits resulting from risk assessment
- Performing audits to comply with established requirements
- Following up on implementation of audit recommendations

### Measures:

- Percent of recommendations management agrees to implement
- Percent of recommendations from previous three years that were reported implemented
- Council customer satisfaction of 3.0 (on a 4.0 scale), or better, with contribution to improved accountability
- Number of auditable units (activities using COA definition) whose performance results are improved through Audit Services
- Percent of recommendations tested in follow-up fieldwork that are verified implemented
- City Council satisfaction rating of 3.0 (on a 4.0 scale), or better, on the extent to which OCA has addressed significant City issues
- Cost per audit report
- Cost per recommendation
- Number of audits
- Number of audit reports completed
- Number of recommendations published in audit reports

### Audit Process Strategies

- ☐ Develop and implement an enhanced audit and reporting process to emphasize “measurement-based” findings and recommendations.
- ☐ Develop and implement a process to quantify the number of auditable units whose performance results are improved through audit services. As part of this process, implement data collection strategies which will enable us to demonstrate linkage to improvements.
- ☐ Develop and implement a process to streamline our supporting documentation for audit projects.
- ☐ Develop and implement guidelines for documenting significant deviations from standard operating procedures for audit service projects.
- ☐ Revisit risk assessment process and develop a proposal for incorporating Council priorities.

### Responsible Employee:

Page Graves, 499-2073

## **Assistance And Consulting Activity Performance Accountability System**

**Objective:** The purpose of the Assistance activity is to provide expertise in best management practices to help City Council, City management, and City departmental management improve their management systems.

**Strategies:**

- Providing consulting and advisory assistance to identify and implement best management practices
- Conducting training (e.g., Ethics, Performance Accountability, Control Self Assessment)
- Performing proactive City of Austin environmental assessment and early risk identification

**Measures:**

- Customer satisfaction that previously agreed-to expected results were achieved from assistance projects
- Percentage of positive employee responses to ethics questions in the Listening to the Workforce Survey
- Percentage of positive employee responses regarding Managing for Results in the Listening to the Workforce Survey
- Cost per assistance product delivered
- Number of assistance products delivered as specified in assistance agreements

<p><b>Responsible Employee:</b> C'Anne Daugherty, 499-2552</p>
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## **Information and Response Activity Performance Accountability System**

**Objective:** The purpose of the Information & Response activity is to provide responses to Council and management requesters so that they can make informed decisions.

### **Long-term Strategies:**

- Performing limited-scope requested audits
- Responding to Council and management questions with Quick Response projects
- Identifying and providing to Council, or internal OCA management, information of immediate Council interest

### **Short-term Strategies:**

- Build Council awareness of Quick Response function and generate requests for work by emphasizing past results and availability for future projects.
- Complete policies and procedures for activity.

### **Measures:**

- Number of requests received
- Number of responses provided
- Cost per response provided
- Customer rating of the quality of the response
- Customer rating of the timeliness of the response
- Customer rating of the usefulness of the reporting format

<b>Responsible Employee:</b> Taylor Dudley, 499-2064
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## **City Auditor's Integrity Unit Activity Performance Accountability System**

**Objective:** The purpose of the investigation activity is to investigate allegations of fraud, waste, and abuse for the City in order to safeguard assets.

**Strategies:**

- Perform investigations.
- Update administrative bulletin that addresses management's response to illegal acts.
- Partner with Human Resources Department to provide training on fraud awareness and appropriate responses.
- Partner with management continue the efforts of the Management Integrity Committee (MIC) for hearing results of investigations and recommending appropriate actions.
- Develop a process for communicating the results of investigations to stakeholders, outside the MIC, in order to enhance corporate awareness of fraud, waste, and abuse and the need for preventive and detective controls.

**Measures:**

- Number of cases received
- Number of cases supported (civil/criminal litigation or personnel actions)
- Number of cases resolved
- Cost (dollars spent) per case resolved
- Dollar impact per dollar spent
- Percentage of cases investigated to completion where accountability action occurs

<p><b>Responsible Employee:</b> Taylor Dudley, 499-2064</p>
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**Support Services Program  
Summary of Activities and Services**

Administration and Management Activity

- Business Plan development
- Performance Measures development
- Audit Committee support
- Citywide issues

Financial Monitoring/Budgeting Activity

- Budgeting and financial monitoring
- Performance measurement and monitoring

Personnel/Training Activity

- Personnel management
- Training/staff development

Information Technology Support Activity

- Information systems maintenance and support
- Information systems planning, development, and implementation
- Monitoring computer purchases and upgrades

PIO/Community Services Activity

- Speaking engagements
- Website on OCA services and audit results
- Submissions to competitions and professional publications

Purchasing/M/WBE Activity

- Purchasing/payments
- Accounts payable processing

Facility Expenses Activity

- Facility expenses

<p><b>Responsible Employee:</b> Jack Timmins, 499-2074</p>
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**Support Services Program  
Performance Measures**

***Personnel and Training Activity***

- Ratings of employee job satisfaction, shared vision and values, and commitment to the City, as measured by relevant questions on the Listening to the Workforce Survey
- OCA employee satisfaction with internal processes and systems, as measured by internal survey
- Lost time rate
- Payroll error rate
- Percent of resignations leaving the City that complete exit interview
- Personnel Action Form (PAF) error rate
- Number of employee injuries
- Total cost of personnel administration
- Total training cost
- Personnel cost per FTE
- Training cost per FTE

***PIO Activity***

- Citizen satisfaction with OCA's efforts to strengthen performance and accountability in City government
- Number of recognitions from professional audit organizations
- Percent of media calls per request responded to
- Number of media calls per requests responded to
- Cost per value of department-initiated media coverage
- Number of media contacts

***Administration & Management Activity***

- Employee turnover rate
- Percent of CAFs submitted within deadline
- Computer help requests responsiveness within 24 hours
- Number of grievances and appeals per 100 employees
- Sick leave hours used per 1,000 hours (does not include termination benefits)
- Total department budget
- Administrative and Management FTEs as a percent of total department FTEs
- Turnaround time for accounts payable within the Department
- Cost per total department budget

***Facility Expense Activity***

- Overtime as a percent of total salary costs (NA)
- Number of emergency calls (NA)
- Total square feet of facilities
- Custodial cost per square foot by City personnel (NA)
- Custodial cost per square foot by contract (NA)
- Facility expense per square foot (exclude security and custodial)
- Security cost per square foot (NA)

***Financial Monitoring & Budget Activity***

- Percent of reporting deadlines met
- Percent variance of CYEs to actual expenditures
- Total financial monitoring expense
- Total department budget per dollar of financial monitoring expense

***Information Technology Support Activity***

- Percent of information technology problems resolved at time of call
- Total number of workstations supported
- Information technology support costs per workstation

***Purchasing/M/WBE Activity***

- Percent of under \$5,000 competitive procurement awards to certified MBE vendors
- Percent of under \$5,000 competitive procurement awards to certified WBE vendors
- Turnaround time for accounts payable within the Department
- Number of specifications prepared
- Number of transactions
- Internal time from submittal of RX to purchasing (for over \$5,000 purchases)
- Internal time from time of request to time order is placed (under \$5,000 purchases)
- Purchasing cost per dollar purchased (under \$5,000 only)

**Strategies:**

***Personnel and Training Activity***

- Performance Appraisal and Compensation Improvement Project (PACIP) - Modify existing career ladder to include a nonmanagement, specialist track, compensation/expectations for specialists, and expectations for Assistant City Auditors.
- Training - Develop and implement an office training plan derived from employee development plans and identified needs associated with our annual OCA performance plan. Develop a process to make decisions on unplanned training requests.

***PIO Activity***

- Website Maintenance - Maintain an up-to-date website for OCA.
- Recognition by the Audit Profession - Continue to excel in professional activities.

***Administration & Management Activity***

- Policies – Review/revise existing and develop new OCA policies as needed.

***Facility Expense Activity***

- None planned.

***Financial Monitoring & Budget Activity***

- PAS Implementation – Implement and maintain OCA's Performance Accountability System (including possible migration to Access 2000).

- Expense Refunds - Eliminate/reduce expense refunds associated with OCA's budget.

***Information Technology Support Activity***

- Software Migration - Upgrade operating systems to Windows 2000 and begin database conversion to Access 2000.

***Purchasing/M/WBE Activity***

- None planned.